""(A) at least 80 percent of the total combined voting power of all classes of stock entitled to vote, or at least 80 percent of the total value of shares of all classes of stock, of each corporation, and

""(B) more than 50 percent of the total combined voting power of all classes of stock entitled to vote or more than 50 percent of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation."

"(B) APPLICABLE PROVISION.—For purposes of this paragraph, an applicable provision is any provision of law (other than this part) which incorporates the definition of controlled group of corporations under subsection (a)."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this

The PRESIDING OFFICER. The majority leader.

## ADJOURNMENT OF THE TWO HOUSES OVER THE MEMORIAL DAY HOLIDAY

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate now proceed to the consideration of H. Con. Res. 432, the adjournment resolution, which is at the desk.

The PRESIDING OFFICER. The clerk will report the concurrent resolution by title.

The legislative clerk read as follows: A concurrent resolution (H. Con. Res. 432) providing for the conditional adjournment of the House of Representatives and the conditional recess or adjournment of the Senate.

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. FRIST. Mr. President, I ask unanimous consent that the concurrent resolution be agreed to and the motion to reconsider be laid upon the

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (H. Con. Res. 432) was agreed to, as follows:

#### H. CON. RES. 432

Resolved by the House of Representatives (the Senate concurring), That when the House adjourns on the legislative day of Thursday. May 20, 2004, or Friday, May 21, 2004, it stand adjourned until 2 p.m. on Tuesday, June 1, 2004, or until the time of any reassembly pursuant to section 2 of this concurrent resolution, whichever occurs first; and that when the Senate recesses or adjourns on Thursday, May 20, 2004, Friday, May 21, 2004, or Saturday, May 22, 2004, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand recessed or adjourned until noon on Tuesday, June 1, 2004, or at such other time on that day as may be specified by its Majority Leader or his designee in the motion to recess or adjourn, or until the time of any reassembly pursuant to section 2 of this concurrent resolution, whichever occurs first.

SEC. 2. The Speaker of the House and the Majority Leader of the Senate, or their respective designees, acting jointly after consultation with the Minority Leader of the House and the Minority Leader of the Senate, shall notify the Members of the House and the Senate, respectively, to reassemble at such place and time as they may des-

ignate whenever, in their opinion, the public interest shall warrant it.

### NATIONAL TRANSPORTATION WEEK

Mr. FRIST. Mr. President, I ask unanimous consent that the Commerce Committee be discharged from further consideration of H. Con. Res. 420 and the Senate now proceed to its consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the concurrent resolution by title.

The legislative clerk read as follows: A concurrent resolution (H. Con. Res. 420) applauding the men and women who keep America moving and recognizing National Transportation Week.

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. FRIST. Mr. President, I ask unanimous consent that the concurrent resolution be agreed to, the preamble be agreed to, the motions to reconsider be laid upon the table en bloc, and any statements relating to the resolution be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (H. Con. Res. 420) was agreed to.

The preamble was agreed to.

# SUPPORTING MAY 2004 AS NATIONAL BETTER HEARING AND SPEECH MONTH

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 366, submitted earlier today by Senator COLEMAN.

The PRESIDING OFFICER. The clerk will state the resolution by title.
The legislative clerk read as follows:

A resolution (S. Res. 366) supporting May 2004 as National Better Hearing and Speech Month, and commending those States that have implemented routine hearing screenings for every newborn before the newborn leaves the hospital.

There being no objection, the Senate proceeded to consider the resolution.

Mr. COLEMAN. Mr. President, every day, more than 1.2 million children will struggle to hear their teacher's voice. Every day, more than 26 million adults will miss important pieces of conversations. Every day, more than 10 million older Americans will consider early retirement in the face of hearing loss.

Mr. President, hearing is not an accessory, but a necessity—a necessity to success in school, business, and life.

In recognition of the importance of hearing, I have introduced this resolu-

This resolution recognizes May as "National Better Hearing and Speech Month," and transforms its ideals into action by encouraging all Americans to have their hearing checked regularly and to seek treatment for hearing loss.

Despite the necessity of hearing to success, one third of all newborns leave the hospital without having their hearing tested. As a result, thirty-three babies are born each day with hearing loss, making deafness the most common birth defect in America.

Mr. President, it doesn't have to be like this. Study after study has shown that through regular testing and early treatment, hearing loss can be prevented not only in infants, but in adults as well.

This resolution can take the first step in preventing hearing loss. Early prevention and treatment is the key to preventing future hearing loss, but we must also care for the 28 million Americans currently suffering from deafness.

Today, 95 percent of individuals with hearing loss can be successfully treated with hearing aids. However, only 22 percent of deaf Americans can afford to use this remarkable technology. In other words, over 21 million Americans will be denied the sensation of sound because they cannot afford a remedy. For this reason, I introduced the Hearing Aid Assistance Tax Credit Act or S. 2055.

S. 2055 provides financial assistance for those who need it most, our elderly and young. Under this legislation, minors and seniors can take a tax credit of up to \$500, once every 5 years, toward the purchase of any hearing device that is considered a "qualified hearing aid" under the Federal Food, Drug, and Cosmetic Act.

Hearing aids are not just portals to sound, but portals to success—success in school, business, and life. With your support 1.2 million children will hear their teacher's voice for the first time as they learn to read and write. With your support, ten million older Americans will be able to hear their grandchildren's voices and continue working despite age-related hearing loss. With your support, we can give millions the gift of sound.

Mr. FRIST. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, the motion to reconsider be laid upon the table, and that statements relating to the measure be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 366) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

#### S. RES. 366

Whereas the National Institute on Deafness and Other Communication Disorders reports that approximately 28,000,000 people in the United States experience hearing loss or have a hearing impairment;

Whereas 1 out of every 3 people in the United States over the age of 65 have hearing loss;

Whereas the overwhelming majority of people in the United States with hearing loss would benefit from the use of a hearing aid and fewer than 7,000,000 people in the United States use a hearing aid;

Whereas 30 percent of people in the United States suffering from hearing loss cite financial constraints as an impediment to hearing aid use:

Whereas hearing loss is among the most common congenital birth defects;

Whereas a delay in diagnosing the hearing loss of a newborn can affect the social, emotional, and academic development of the child;

Whereas the average age at which newborns with hearing loss are diagnosed is between the ages of 12 to 25 months;

Whereas May 2004 is National Better Hearing and Speech Month, providing Federal, State, and local governments, members of the private and nonprofit sectors, hearing and speech professionals, and all people in the United States an opportunity to focus on preventing, mitigating, and treating hearing impairments: Now, therefore, be it

Resolved, That the Senate-

(1) supports the goals and ideals of May 2004 as National Better Hearing and Speech Month:

(2) commends those States that have implemented routine hearing screenings for every newborn before the newborn leaves the hospital; and

(3) encourages all people in the United States to have their hearing checked regularly

## DESIGNATING MAY 2004 AS OLDER AMERICANS MONTH

Mr. FRIST. Mr. President, I ask unanimous consent that the Judiciary Committee be discharged from further action on S. Res. 353 and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. The clerk will state the resolution by title. The legislative clerk read as follows:

A resolution (S. Res. 353) designating May 2004 as ''Older Americans Month.''

There being no objection, the Senate proceeded to consider the resolution.

Mr. FRIST. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, the motion to reconsider be laid upon the table, and that any statements relating to the resolution be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 353) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

#### S. Res. 353

Whereas today's older Americans are living longer, healthier, and more productive lives than any other time in our history:

Whereas older Americans exemplify the theme of "Aging Well, Living Well" by continuing to give their time to our communities, their knowledge to our children, their experience to our workplace, and their wisdom to all of us;

Whereas there are now more than 50,000 people in the United States 100 years old or older.

Whereas more than 47 million Americans are now 60 years old or older;

Whereas the opportunities and challenges that await our Nation require our Nation to continue to commit to the goal of improving the quality of life for all older Americans; and Whereas it is appropriate for our Nation to continue the tradition of designating the month of May as a time to celebrate the contributions of older Americans and to rededicate its effort to respect and better serve older Americans: Now, therefore, be it

Resolved, That the Senate-

(1) designates May 2004 as "Older Americans Month"; and

(2) commends the President on the issuance of his proclamation calling upon the people of the United States to observe such month with appropriate ceremonies and activities that publicly reaffirm our gratitude and respect for older Americans.

## HONORING THE LIFE OF MILDRED McWILLIAMS JEFFREY

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. Res. 367, submitted earlier today by Senators STABENOW and LEVIN.

The PRESIDING OFFICER. The clerk will state the resolution by title. The legislative clerk read as follows:

A resolution (S. Res. 367) honoring the life of Mildred McWilliams "Millie" Jeffrey (1910–2004) and her contributions to her community and to the United States.

There being no objection, the Senate proceeded to consider the resolution.

Ms. STABENOW. Mr. President, today I rise to honor the life of a very dear friend who passed away on March 24 of this year. Millie Jeffrey is an icon in the State of Michigan and in our country for civil rights, women's rights, and worker's rights. Her life has epitomized the principles by which we all strive to live our lives—justice, equality, and compassion.

Although small in stature, Millie has been a giant among all of us who have known her. Words cannot express the depth of affection and respect in which Millie is held, nor can words quantify the lives that she has touched

Mildred McWilliams Jeffrey, social justice activist, retired UAW Director of the Consumer Affairs Department and a Governor Emerita of Wayne State University, died peacefully surrounded by her family early this morning in the Metro Detroit area. She was 93. In 2000, President William Clinton awarded here the Medal of Freedom, the highest civilian award bestowed by the United States government.

In seeking world peace by ensuring equality for all, Millie spent a lifetime working on labor, civil rights, education, health care, youth employment, and recreation issues. She brought inspiration and humor to the many people she touched—and did so with optimism and undaunted spirit.

Millie's list of accomplishments and awards is long but what she is most remembered for is her zest for organizing. She mentored legions of women and men in the labor, civil rights, women's rights, and peace movements. As President Clinton noted: "Her impact will be felt for generations, and her example never forgotten."

Born in Alton, IA, on December 29, 1910, Millie was the oldest of seven chil-

dren. She graduated from the University of Minnesota in 1932 with a bachelor's degree in psychology and received a master's degree in social economy and social research in 1934 from Bryn Mawr College. In graduate school, she realized that to improve the lives of working women and men she would have to change the system. In the 1930s, that meant joining the labor movement.

Millie became an organizer for the Amalgamated Clothing Workers of America in Philadelphia and then Educational Director of the Pennsylvania Joint Board of Shirt Workers. In 1936, she married fellow Amalgamated organizer Homer Newman Jeffrey, and they traveled throughout the South and East organizing textile workers. During World War II, the Jeffreys worked in Washington, DC, as consultants to the War Labor Board, where they became close friends with Walter, Victor, and Roy Reuther.

Mildred and Newman Jeffrey moved to Detroit in 1944 when victor Reuther offered Millie a job as director of the newly formed UAW Women's Bureau. Millie's commitment to equal rights fueled here career at the UAW. She organized the first UAW women's conference in response to the massive postwar layoffs of women production workers replaced by returning veterans. From 1949 until 1954, Millie ran the union's radio station. She moved on to direct the Community Relations Departments. She was director of the Consumer Affairs Department from 1968 until her retirement in 1976.

Millie joined the NAACP in the 1940s and marched in the South with Dr. Martin Luther King Jr. in the 1960s. Former executive secretary of the Detroit Branch of the NAACP, Arthur Johnson, said that "in the civil rights movement, she knew how to fight without being disagreeable."

Mildred Jeffrey also was very active in the Democratic Party, preferring to work behind the scenes organizing, canvassing, consulting, and fundraising. She was the consummate strategist. Millie provided savvy advice to Democratic officeholders and presidents from JFK to Bill Clinton. Senator EDWARD KENNEDY observed, "whether it was a worker in a plant, or whether it was a Congressman or Senator or President, Millie inspired people"

As a founding member and chair of the National Women's Political Caucus, Millie supported female candidates for public office. Twenty years ago she led the effort to nominate Geraldine Ferraro as Walter Mondale's running mate. Most recently, Millie delighted in being represented by Michigan women she supported, Governor Jennifer Granholm, and myself. Millie is the "political godmother" for many of us, and we are extremely grateful for her love and support. Millie was one of the most important mentors in my life and I will always be very, very grateful to her